CHAPTER 1089

HEALTH AND MEDICAL INSURANCE FOR RETIREES — CITY EMPLOYEES H.F. 2315

AN ACT concerning the payment of health and medical insurance coverage costs by cities to retired employees.

Be It Enacted by the General Assembly of the State of Iowa:

Section 1. NEW SECTION. 364.25 RETIREE HEALTH CARE.

A city may provide health or medical insurance coverage or supplemental health or medical insurance coverage to retired employees of the city. A city providing health or medical insurance coverage pursuant to this section may establish such requirements or restrictions concerning the coverage provided as the city may adopt. If coverage is provided, the cost of the health or medical insurance coverage may be paid from moneys held in a trust and agency fund established pursuant to section 384.6, or out of an appropriation from the city general fund for this purpose.

Approved April 13, 2000

CHAPTER 1090

COUNTY MENTAL HEALTH, MENTAL RETARDATION, AND DEVELOPMENTAL DISABILITIES SERVICES FUNDING

H.F. 2327

AN ACT relating to county levy and expenditure authority involving the risk pool and county mental health, mental retardation, and developmental disabilities services fund by authorizing appropriations from the fund for capital assets used exclusively for purposes of the services fund, authorizing associated county general fund levies and expenditures, and including transition, effective, and applicability dates, and other related provisions.

Be It Enacted by the General Assembly of the State of Iowa:

Section 1. Section 331.424A, Code 1999, is amended by adding the following new subsection:

<u>NEW SUBSECTION</u>. 6. a. For the purposes of this subsection and section 331.438, "capital asset" means any real or tangible personal property with a value of more than ten thousand dollars and an estimated usable life of more than three years. Capital asset does not include any modification made to the home or vehicle of a consumer of services paid from the services fund.

- b. If a capital asset is to be used exclusively for the provision of services payable from the services fund or for the administration of the services fund, an appropriation may be made from the services fund for the purchase, lease-purchase, installment acquisition arrangement, or other arrangement for acquisition or improvement of the capital asset.
- c. If a capital asset is owned by the county or the acquisition cost is charged to the county's general fund and the capital asset is used in part for a purpose payable from the county's services fund, the county's services fund shall annually reimburse the county's general fund for the use of the capital asset. For capital assets acquired on or after July 1, 2000, and for subsequent improvements of those capital assets, the reimbursement amount shall be in accordance with comparable federally approved depreciation schedules. For capital assets

for which appropriations were included in the county budget prior to July 1, 2000, and for subsequent improvements of those capital assets, the reimbursement amount shall be the current fair market rate for use of the capital asset, as determined by an independent real estate appraiser.¹

Sec. 2. Section 331.427, subsection 2, Code 1999, is amended by adding the following new paragraph:

<u>NEW PARAGRAPH</u>. n. Capital assets, as defined in section 331.424A, acquired to be used for purposes which are reimbursable in part from the county's services fund.

- Sec. 3. Section 331.438, subsection 1, paragraph a, Code Supplement 1999, is amended to read as follows:
- a. "Base year expenditures" means the amount selected by a county and reported to the county finance committee pursuant to this paragraph. The amount selected shall be equal to the amount of net expenditures made by the county for qualified mental health, mental retardation, and developmental disabilities services provided in either one of the following fiscal years:
- (1) The actual amount reported to the state on October 15, 1994, for the fiscal year beginning July 1, 1993.
- (2) The net expenditure amount contained in the county's final budget certified in accordance with chapter 24 for the fiscal year beginning July 1, 1995, and reported to the county finance committee.

If the county finance committee approved the county's petition, filed in accordance with this Act for an adjustment in base year expenditures, to transfer accrual of appropriations and revenues attributable to acquisition of capital assets from the county's services fund to the county's general fund, the amount in subparagraph (1) or (2) that was selected by the county shall be adjusted accordingly.

- Sec. 4. Section 426B.5, subsection 3, paragraph c, subparagraph (6), Code 1999, is amended to read as follows:
- (6) The total amount of risk pool assistance shall be limited to the amount available in the risk pool for a fiscal year. If the total amount of eligible assistance exceeds the amount available in the risk pool the amount of assistance paid shall be prorated among the counties eligible for assistance. Moneys remaining unexpended or unobligated in the risk pool at the close of a fiscal year shall remain available for distribution in the succeeding fiscal year.

Sec. 5. TRANSITION — TRANSFER OF CAPITAL ASSETS.

- 1. For the purposes of this section, "base year expenditures" means the same as provided in section 331.438, "county finance committee" means the committee created in section 333A.2, and "capital asset" and "services fund" mean the same as provided in section 331.424A, as amended by this Act.
- 2. If, as of the effective date of this Act, a county's base year expenditures includes expenditures for acquisition of a capital asset that are to be charged to the county's general fund in accordance with section 331.424A, subsection 6, as enacted by this Act, the county shall petition the county finance committee by April 30, 2000, to approve an adjustment in the county's base year expenditures in an amount equal to those capital asset expenditures.² The amount of the county's base year expenditures shall be adjusted in accordance with the county finance committee's action.
- 3. If a county's certified budget for the fiscal year beginning July 1, 2000, includes expenditures from the services fund for a capital asset that are to be charged to the county's general fund in accordance with section 331.424A, subsection 6, as enacted by this Act, the county shall recertify the budget to adjust the levy for the services fund and make a corresponding adjustment in the levy for the general fund in an equal amount. The county shall complete the recertification with the department of management on or before May 15, 2000.³

See chapter 1232, §5, 10 herein

² See chapter 1232, §6, 10 herein

³ See chapter 1232, §7, 10 herein

- 4. If before the effective date of this section the ownership or acquisition costs of a county's capital asset used in part for a purpose payable from the county's services fund were accrued to the county's services fund, beginning with the effective date of this Act, any appropriations or revenues attributable to that capital asset shall instead be accrued to the county's general fund.⁴ Except as expressly authorized by this Act, the county shall not make any adjustment to the county's services fund or general fund to remunerate the services fund for such appropriations or revenues that were accrued to the services fund before the transfer of accrual to the general fund.
- Sec. 6. EFFECTIVE AND APPLICABILITY DATES. This Act, being deemed of immediate importance, takes effect upon enactment. The amendments to section 331.424A, 331.427, and 331.438, and the transition section in this Act are first applicable to county budgets and levies in effect for the fiscal year beginning July 1, 2000, and ending June 30, 2001.⁵

Approved April 13, 2000

CHAPTER 1091

DAIRY TRADE PRACTICES REGULATION H.F. 2328

AN ACT eliminating the regulation of certain dairy trade practices.

Be It Enacted by the General Assembly of the State of Iowa:

Section 1. Chapter 192A, Code 1999, is repealed.

Approved April 13, 2000

CHAPTER 1092

MODIFICATION OF CHILD CUSTODY OR SUPPORT ORDERS — PILOT PROJECT H.F.~2388

AN ACT relating to the implementation of a pilot project pertaining to the concurrent jurisdiction of the juvenile court and the district court relating to modification of child custody and support orders.

Be It Enacted by the General Assembly of the State of Iowa:

Section 1. CONCURRENT JURISDICTION — CUSTODY OR SUPPORT — PILOT PROJECT.

1. The judicial branch shall implement a pilot project in at least one judicial district to provide for concurrent jurisdiction between the juvenile court and the district court for the purpose of the district court modifying an existing custody or support order when the juvenile court issues an order removing a child from the custody of a parent previously granted custody or support pursuant to chapter 598.

See chapter 1232, §8, 10 herein

⁵ See chapter 1232, §9, 10 herein